STATE OF NEBRASKA



DEPARTMENT OF REVENUE

Mary Jane Egr

Tax Commissioner

MOTOR FUELS DIVISION

Janet A. Lake Administrator

December 14, 2004

Notice to Motor Fuels Tax Refund Claimants

Beginning on January 1, 2005, the Nebraska Diesel Fuel Tax Refund Claim for Agricultural Production Use, Form 84AG, will be eliminated and the Nebraska Motor Fuels Tax Refund Claim, Form 84, will be revised, and used by all claimants to obtain a refund of motor fuels tax paid on fuel used in a qualifying exempt manner. The revised Form 84 must be used to obtain a refund. Alternative forms or facsimiles will not be accepted.

Due to changes enacted by the 2004 Legislature in LB 983, qualified exempt use of gasoline and gasohol will also be claimed by filing a Form 84. Previously, such exempt use was claimed as a credit on the income tax return by completing the Form 4136N. This form will be eliminated. Claims for the qualified use of undyed diesel, gasoline and gasohol, and aircraft fuels may be filed whenever a minimum refund of \$25 per product type is attained during a calendar year. The amount of diesel tax will be reduced by one cent per gallon (\$0.01) while the amount of tax refunded on gasoline and gasohol will be reduced by three and one-half cents per gallon (\$0.035).

Claims for refund of the Petroleum Release Remedial Action Fee will also be filed on the Form 84. A minimum refund of \$10 must be attained during a calendar year in order to receive a refund of this fee.

Additional information regarding the record-keeping requirements and documentation to be submitted with a claim is found in the

nebraska department	Nebraska Motor Fuels Tax Refund Claim • Read Instructions on reverse side					FORM 84	
Nebraska ID	Federal Employ			ed by this Claim			
				ŕ			
NAME AND ADDRESS OF CLAIMANT			Beginning _				
Name			E-mail Addre	ess			
Street Address			Mailing Addr	ess If Different Than Stre	et Address		
City	State	Zip Code	Contact Pers	on	Telephone	Alumbar	
,	Stato				()		
Indicate reason for the claim:							
Use in unlicensed equ	ipment. Indicate general	type of equipment_		Purcha	ses by agencies of the	e federal government	
Use in refrigeration un	nits			Gasolir	e used as aviation fue	əi	
Accidental contaminat	tion of fuel: Types of fuel			Other_			
Was this fuel withdrawn	from a bulk storage tani	k which was also u	ised to fuel licer	sed vehicles?	YES [NO	
Additional information:							
						For Dept. of	
Product	Gallons	Refund Rate	Amount	Less: Adjustments (see instructions)	Net Amount Claimed	Revenue Use Only	
Gasoline, Gasohol, Ethano	ı x	- 5	*00.	\$.00	\$.00	Approved \$	
dasemie, dasemer, Emane	'===-^=		.00	<u></u>	.00		
Undyed Diesel	x	- 5	.00*	\$.00	\$.00	Approved	
onay ou Diocor				<u> </u>		[. 	
Aviation Gasoline	x	\$0.05 = \$.00				
Jet Fuel	x	\$0.03 = \$.00				
Total Aviation Fuels		<u>\$</u>	.00*	\$.00	\$.00	Approved \$	
'If this amount is less tha	n \$25 within a calendar	year, you are not	eligible for a refu	ınd.			
Petroleum Release Rer	nedial Action Fee						
Makan Makiala Firala	v						
Motor Vehicle Fuels	x_	\$0.009 = \$.00				
Other Detuctions Durid anti-	v						
Other Petroleum Products	x	\$0.003 = \$.00				
T						Approved	
Total Fee		\$.00**			\$	
"If this amount is less th							
by an agency of the fed	of law, I declare that I have exa eral government, a Native Amer een previously made by the sta	rican, or by buses for hire	e, none of the fuel clai	med for refund was used in	a licensed motor vehicle. I	also declare that navme	
sign .	, ,	()		-,		\	
here Authorized Signat	ure	Telephone Numi	ber Signa	ature of Preparer Other Th	an Taxpaver T	elephone Number	
1010		•				oroprono stambor	
Title		Date	Addre	955			
		FOR MOTOR FU	ELS DIVISION U	SE ONLY			
APPROVED	COL	MMENTS:			****		
-		VINICINIO:					
APPROVED AS ADJUS							
DISAPPROVED							
printed on recycled paper							
		Authorized Sign	nature			Date	
Mail this claim, with sul	ostantiating documen	tation to: MOTO	OH FUELS DIV		(98904, LINCOLN 75 Rev. 10-2004 Superse		

Nebraska Motor Fuels Tax Refunds Information Guide. This guide, along with the Nebraska Motor Fuels Tax Refund Claim, Form 84, and the refund rate table, is located on our Web site at www.revenue.state.ne.us/fuels.